

# Withholding Tax Worksheet

To compute Missouri withholding for **2004**, use the following worksheet (formula) or the withholding calculator on our web site at **www.dor.mo.gov/tax**. If you need additional assistance in calculating the correct withholding, please call **(573) 751-8750**.

A. Gross taxable income for pay period ..... \_\_\_\_\_

B. Number of pay periods in a year (See Note 1.) ..... **x** \_\_\_\_\_

C. Annual income (Multiply Line A by Line B.) ..... = \_\_\_\_\_

D. Amount of Standard Deduction: Single—\$4,850  
 Married Spouse Not Working—\$9,700  
 Married Spouse Working—\$4,850      Head of Household—\$7,150 ..... \_\_\_\_\_

E. Number of Missouri allowances on Form MO W-4 ..... \_\_\_\_\_

F. Exemption amount (Multiply Line E by 1,200.) ..... = \_\_\_\_\_

G. Federal tax withheld for pay period (See Note 2.) ..... \_\_\_\_\_

H. Number of pay periods in a year ..... **x** \_\_\_\_\_

I. Annual federal tax withheld (Multiply Line G by Line H) ..... = \_\_\_\_\_  
 (Limited to \$5,000 for single or married spouse works or \$10,000 for married filing combined/spouse does not work)

J. Taxable income (Line C minus Lines D, F, and I) ..... \_\_\_\_\_

K. Compute tax based on chart to the right (See Note 3.) ..... \_\_\_\_\_

L. Divide Line K by Line B to calculate Missouri withholding  
 for pay period ..... \_\_\_\_\_

Over	But not Over	Tax Rate	Of Excess Over
\$0	\$1,000	1.5%	
\$1,000	\$2,000	\$15 plus 2%	\$1,000
\$2,000	\$3,000	\$35 plus 2.5%	\$2,000
\$3,000	\$4,000	\$60 plus 3%	\$3,000
\$4,000	\$5,000	\$90 plus 3.5%	\$4,000
\$5,000	\$6,000	\$125 plus 4%	\$5,000
\$6,000	\$7,000	\$165 plus 4.5%	\$6,000
\$7,000	\$8,000	\$210 plus 5%	\$7,000
\$8,000	\$9,000	\$260 plus 5.5%	\$8,000
\$9,000		\$315 plus 6%	\$9,000

**See Publication 15 for questions concerning gross taxable income or federal withholding tax.**

**Note 1:** Number of pay periods are determined as follows:

If paid weekly, enter 52; If paid monthly, enter 12; If paid semi-monthly (twice a month), enter 24; If paid bi-weekly (every two weeks), enter 26.

**Note 2:** Calculate your federal withholding tax for pay period. Be sure you do not enter more than \$5,000 if single or \$10,000 if married filing combined on Line I.

**Note 3:** Example of tax computation for Line K:

Line J (taxable income) = \$1,500

Tax rate for \$1,500 is \$15 plus 2% of excess over \$1,000

$15 + .02 (\$1,500 - \$1,000) = \$25.00$  (tax on Line K)

**OR**

$\$1,500 - \$1,000 = \$500$ ;  $\$500 \times .02 = \$10.00$

$\$10.00 + \$15 = \$25.00$  (tax on Line K)



**Visit [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax)**

**to access our online withholding tax calculator.**



**Employees** can use the calculator to do tax planning and project future withholdings and changes to their Missouri and/or Federal W-4.

**Employers** can use the calculator rather than manually looking up withholding tax in tables.

**Tax Professionals** can use the calculator when testing new tax software or assisting with tax planning (look for the new tax year's version using updated formulas by accessing the software developer's link).